



State of Tennessee Department of Children's Services

Administrative Policies and Procedures: 3.22

Subject: Internal Monitoring of Fiscal Activities For DCS Departmental Treatment Facilities

Supersedes: DYD 2.34, 08/01/95

Local Policy: Yes

Local Procedures: Yes

Requires Training: No

Applicable Practice Model Standard(s): Yes

Approved by:

Effective date: 12/31/99

Revision date: 01/01/04

Application

To All Youth Development Center And DCS Community Residential Facilities Employees.

Authority: TCA 37-5-106

Policy

The superintendent and DCS community residential facilities supervisors shall be responsible for the fiscal management of DCS residential treatment facilities and shall conduct internal monitoring in order to assess the overall operation and the degree of compliance with departmental policies and procedures and with the standards of the American Correctional Association.

Procedures

A. Local policy on monitoring

1. Responsibility

The superintendent/DCS community residential facilities supervisors or designees must develop a local policy that specifies how on-going monitoring of the youth development centers and DCS community residential facilities fiscal activities must be managed.

2. Method

Fiscal activities must be monitored with a checklist developed by the facility that will provide an adequate review of internal

controls.

3. Timing

Monitoring must be done quarterly.

4. Documentation

The superintendent/DCS community residential facilities supervisors or designees must retain documentation that lists the date of monitoring, control procedures, and results.

B. Reports

1. Quarterly reports

- a) The results of the monitoring documentation must be reported in writing to the director of fiscal and administrative services and director of internal audit at least quarterly.
- b) Quarterly reports must arrive in the central office fiscal and administrative services division and internal audit division by the end of the month following the end of each quarter (October 31st, January 31st, April 30th, and July 31st).

C. DCS community residential facilities

Fiscal activities must be monitored in the DCS community residential facilities by the following:

1. Monthly review of expenditures.
2. Monthly review of expenditures to the budget and daily operation for compliance to established policies and procedures.

Forms

None

Collateral Documents

None.

Standards

ACA 3-JCRF-1B-01

ACA 3-JTS-1B-01

ACA 3-JTS-1B-11

DCS Practice Model Standard- 8-306

